

County: 56 Yellowstone
District: 0965 Billings Elem

1.	CE	CRTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	ıdget U	nit	ANB	Entitlement	Entitlement
E1	BILI	LINGS K-6	7,314	14,695.66	28,121,296.80
M1	BILI	LINGS 7-8	2,514	57,367.96	12,658,151.00
2.	* DI	RECT STATE AID			18,260,625.61
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			36,599,948.88
	* c.	Maximum Budget Limit			46,449,711.06
4.	PR	IOR YEAR INFORMATION FO	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			35,996,555.93
	* b.	FY 2003-2004 Maximum Budget			45,680,541.62
	* c.	FY 2003-2004 ANB			9,873
	* d.	FY 2003-2004 Adopted General F	Fund Budget		45,639,640.97
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	9,593,085.04
	* f.	FY 2003-2004 Equalization Status	s		Equalized EQ
5.		ECIAL EDUCATION FUNDING	` '		
		TE: Block Grant Eligiblity Status = "Yesting listed. Block Grant Eligiblity Statu			will receive the
	Blo	ock Grant Eligibility Status?			Yes
	Blo	ock Grant Rates			
	Ins	tructional Block Grant Rate [IBG] po	er ANB		129.65
	Rel	lated Services Block Grant Rate [RS]	BG] per ANB		43.21
	Thi	reshold to Determine Disproportiona	te Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlen	nent [IBG rate X ANB]		1,274,200.20
	* b.	Related Services Block Grant Ent	itlement [RSBG rate X	ANB]	424,667.88
	c.	Reimbursement for Disproportion	ate Costs (See Page 3)		1,100,231.74
	* d.	Total Special Education Allowabl	e Cost Payment (Distric	ct) [5a + 5b + 5c]	2,799,099.82
		orated Cooperative Cost Payments	(Members of Coopera	ntives Only)	
	* e.	Related Services Block Grant Entit	itlement (Paid Directly	to Coop)	N/A

	trict:	0965 Billings Elem			
215		C			
	* f(i). f(ii) * f(iii	District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coo  Total Required Local Match To Avoid Reversions			420,486.07 140,140.40 N/A
	1(17	[5f(i) + 5f(ii) + 5f(iii)]			560,626.47
	Miı	nimum Special Education Budget To Avoid Revers	ions		
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			2,259,494.55
6.		EXIBILITY FUNDING (ESTIMATED):  e: Statewide appropriation, school count, and large school ont.	count are subject to	change through Oct	ober enrollment
	FY	2004-2005 Appropriation (estimated)			0.00
	<b>Sta</b> <ul><li>a.</li><li>b.</li><li>c.</li><li>d.</li></ul>	tewide/District Data 5 Year Average ANB Prior Year ANB Estimated School Count Estimated Large School Count	0 0	District	
	<b>F</b> Y . e.	2004-2005 Payments (estimated)  District Student Funding			
	C.	[(40% statewide appropriation / statewide 5 year aveaverage] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	unt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school arge school count]	ool count) x distri	ct 	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM			
	Cor	unty	Elementary	High School	
	a.	Tax Year 2003 County Taxable Value	204.238.615.00	204.238.615.00	
	b.	FY 2003-04 County ANB (Budgeted)		6,966	
	c.	County Retirement Mill Value per ANB		29.32	
	Dis	trict			
	d.	Tax Year 2003 District Taxable Value	132,006,869.00	N/A	
	e.	FY 2003-04 District ANB (Budgeted)	9,873	N/A	
	f.	District Debt Service Mill Value Per ANB	13.37	N/A	
	Sta	tewide			
	** g.	Statewide Retirement Mill Value per ANB	20.68	41.15	
	h.	Facility Guaranteed Mill Value per ANB	23.93	47.61	

**County:** 

**56** Yellowstone

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0965 Billings Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,191,224.10	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	1,095,754.72	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	280,668,931.14	N/A
	(e)	District taxable valuation (Tax Year 2003)***	132,006,869.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	148,662.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	5,525,230.54	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	2,135,188.65	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	1,100,231.74	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

# MAEFAIRS Montana Office of Public Instruction

# PRELIMINARY BUDGET DATA SHEET

## FY 2004-2005

#### **Revision #1**

County: 56 Yellowstone District: 0966 Billings H S

1.	CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement
H1	BILLINGS HS 9-12	5,724	220,646.00	28,616,666.00
2.	* DIRECT STATE AID			12,890,278.46
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Funding	g in Maximum [MCA 2	(0-9-306(8)]	90%
	* b. BASE Budget			25,043,430.16
	* c. Maximum Budget Limit			31,515,742.76
4.	PRIOR YEAR INFORMATION FOI	R BUDGETING:		
	* a. FY 2003-2004 BASE Budget			24,617,051.74
	* b. FY 2003-2004 Maximum Budget			30,855,167.02
	* c. FY 2003-2004 ANB			5,748
	* d. FY 2003-2004 Adopted General F	Fund Budget		28,980,942.19
	* e. FY 2003-2004 Over-BASE Levy	As Submitted On Budg	et	4,363,890.45
	* f. FY 2003-2004 Equalization Status	S		Equalized EQ
5.	SPECIAL EDUCATION FUNDING	(FY2004-2005):		
	NOTE: Block Grant Eligiblity Status = "Yes		ž 1	vill receive the
	funding listed. Block Grant Eligiblity Status	-		
	Block Grant Eligibility Status?			Yes
	<b>Block Grant Rates</b>			
	Instructional Block Grant Rate [IBG] pe	er ANB		129.65
	Related Services Block Grant Rate [RSI	BG] per ANB		43.21
	Threshold to Determine Disproportional	te Costs		1.2994876081
	Special Education Allowable Cost Page	yments		
	* a. Instructional Block Grant Entitlem	ent [IBG rate X ANB]		742,116.60
	* b. Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	247,334.04
	c. Reimbursement for Disproportion	ate Costs (See Page 3)		420,249.76
	* d. Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	1,409,700.40
	<b>Prorated Cooperative Cost Payments</b>	(Members of Coopera	tives Only)	
	* e. Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	N/A
	Required Local Match			
	* f(i). District's Required Match for IBG	[5a X 0.33]		244,898.48
	f(ii) District's Required Match for RSB			
	* f(iii) District's RSBG Match to be Paid			
	* f(iv) Total Required Local Match To A	void Reversions		
<b>N</b> 4	$[5f(i) + 5f(ii) + 5f(iii)] \dots$			326,518.71

County: 56 Yellowstone District: 0966 Billings H S

#### **Minimum Special Education Budget To Avoid Reversions**

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated)		0.00
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Stat	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[ $(40\% \text{ statewide appropriation / statewide 5 year average}) \ x \ district 5 year average] + [<math>(20\% \text{ statewide appropriation / statewide prior year ANB}) \ x \ district prior year ANB]$ 

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

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#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	<b>High School</b>
Cou	enty		
a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966
c.	County Retirement Mill Value per ANB	13.86	29.32
Dist	rict		
d.	Tax Year 2003 District Taxable Value	N/A	166,742,433.00
e.	FY 2003-04 District ANB (Budgeted)	N/A	5,749
f.	District Debt Service Mill Value Per ANB	N/A	29.00
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0966 Billings H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	N/A	106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	N/A	28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	10,000,660.67
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	559,015.70
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	296,198,922.18
	(e)	District taxable valuation (Tax Year 2003)***	N/A	166,742,433.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	129,456.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	2,638,607.78	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	1,222,007.32	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	420,249.76	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone
District: 0967 Lockwood Elem

1.	CERTIFIEI	) ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget Unit		ANB	Entitlement	Entitlement
E1	LOCKWOOD	K-6	906	15,092.84	3,570,093.00
M1	LOCKWOOD	7-8	289	52,955.04	1,531,411.00
2.	* DIRECT ST	TATE AID			2,310,789.69
3.	FY2005 BU	DGET LIMITS			
	* a. Require	ed % of Special Ed Funding	in Maximum [MCA 20	0-9-306(8)]	100%
	* b. BASE	Budget			4,484,955.04
	* c. Maxim	um Budget Limit			5,690,700.91
4.	PRIOR YEA	AR INFORMATION FOR	R BUDGETING:		
	* a. FY 200	03-2004 BASE Budget			4,205,180.11
	* b. FY 200	03-2004 Maximum Budget			5,332,206.21
	* c. FY 200	03-2004 ANB			1,154
	* d. FY 200	3-2004 Adopted General Fr	und Budget		5,332,206.21
	* e. FY 200	3-2004 Over-BASE Levy A	As Submitted On Budge	et	1,127,026.10
	* f. FY 200	03-2004 Equalization Status			Equalized EQ
5.	SPECIAL E	DUCATION FUNDING (	FY2004-2005):		
		Grant Eligiblity Status = "Yes" Block Grant Eligiblity Status			vill receive the
	Block Grant	t Eligibility Status?			Yes
	Block Grant	Rates			
	Instructional	Block Grant Rate [IBG] pe	r ANB		129.65
	Related Serv	ices Block Grant Rate [RSE	BG] per ANB		43.21
	Threshold to	Determine Disproportionat	e Costs		1.2994876081
	Special Edu	cation Allowable Cost Pay	ments		
	* a. Instruct	tional Block Grant Entitlem	ent [IBG rate X ANB]		154,931.75
	* b. Related	l Services Block Grant Entit	tlement [RSBG rate X .	ANB]	N/A
	c. Reimbu	ursement for Disproportiona	ite Costs (See Page 3)		79,824.79
	* d. Total S	pecial Education Allowable	Cost Payment (Distric	et) $[5a + 5b + 5c]$	234,756.54
	Prorated Co	operative Cost Payments	(Members of Coopera	tives Only)	
	* e. Related	l Services Block Grant Entit	tlement (Paid Directly t	to Coop)	51,635.95

	inty:	56 Yellowstone			
Dis	trict:	0967 Lockwood Elem			
	* f(i)	quired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSRC [5b X 0.33]			51,127.48 N/A
		District's Required Match for RSBG [5b X 0.33] District's RSBG Match to be Paid by District to Cooperation			17,039.86
		Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			68,167.34
	Mi	nimum Special Education Budget To Avoid Reversions	;		
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			223,099.09
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school count	t are subject to	change through Octo	ober enrollment
		2004-2005 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pridistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school clarge school count]			
	h.				0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN'			
	Co	unty	Elementary	High School	
	a.	Tax Year 2003 County Taxable Value204	. 238 615 00	204 238 615 00	
	b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966	
	c.	County Retirement Mill Value per ANB	13.86	29.32	
	Dis	trict			
	d.	Tax Year 2003 District Taxable Value 12	2,546,102.00	N/A	
	e.	FY 2003-04 District ANB (Budgeted)	1,154	N/A	
	f.	District Debt Service Mill Value Per ANB	10.87	N/A	

20.68

23.93

41.15

47.61

Statewide

g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0967 Lockwood Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,718,375.35	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	102,294.88	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	33,427,505.42	N/A
	(e)	District taxable valuation (Tax Year 2003)***	12,546,102.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	20,881.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	458,006.88	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	198,882.16	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	79,824.79	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone
District: 0968 Blue Creek Elem

1. * Bı	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	BLUE CREEK K-6	199	19,859.00	798,228.80
2.	* DIRECT STATE AID			365,685.25
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fund	ling in Maximum [MCA 2	0-9-306(8)]	100%
	* b. BASE Budget			703,544.69
	* c. Maximum Budget Limit			891,879.35
4.	PRIOR YEAR INFORMATION F	OR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			654,308.35
	* b. FY 2003-2004 Maximum Budg	get		828,397.39
	* c. FY 2003-2004 ANB			189
	* d. FY 2003-2004 Adopted Genera	al Fund Budget		700,000.00
	* e. FY 2003-2004 Over-BASE Le	vy As Submitted On Budg	et	45,691.65
	* f. FY 2003-2004 Equalization Sta	atus		Equalized EQ
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG Related Services Block Grant Rate [Threshold to Determine Disproportion of the control of the contr	] per ANB RSBG] per ANB		129.65 43.21
	Special Education Allowable Cost	Payments		
	* a. Instructional Block Grant Entit	•		25,800.35
	* b. Related Services Block Grant I			
	c. Reimbursement for Disproport	ionate Costs (See Page 3)		6,796.03
	* d. Total Special Education Allow			32,596.38
	Prorated Cooperative Cost Payme	` *	• /	
	* e. Related Services Block Grant I	Entitlement (Paid Directly	to Coop)	8,598.79
	Required Local Match			
	* f(i). District's Required Match for I	BG [5a X 0.33]		8,514.12
	f(ii) District's Required Match for R			
	* f(iii) District's RSBG Match to be Pa	•	tive [5e X 0.33]	2,837.60
	* f(iv) Total Required Local Match To [5f(i) + 5f(ii) + 5f(iii)]			

County: 56 Yellowstone

District: 0968 Blue Creek Elem

#### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]37,152.07

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	nty		
a.	Tax Year 2003 County Taxable Value2	04,238,615.00	204,238,615.00
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966
c.	County Retirement Mill Value per ANB	13.86	29.32
Dist	rict		
d.	Tax Year 2003 District Taxable Value	2,683,010.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	189	N/A
f.	District Debt Service Mill Value Per ANB	14.20	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0968 Blue Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	269,079.12	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	14,921.58	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	5,214,252.85	N/A
	(e)	District taxable valuation (Tax Year 2003)***	2,683,010.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,531.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	58,178.33	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	31,695.76	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	6,796.03	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone

District: 0969 Canyon Creek Elem

1.	CE	CRTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	CAN	IYON CREEK K-6	179	14,695.66	718,362.80
M1	CAN	IYON CREEK 7-8	64	57,367.96	342,736.00
2.	* DIRECT STATE AID			506,523.60	
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			965,323.20
	* c.	Maximum Budget Limit			1,221,652.81
4.	PR	IOR YEAR INFORMATION FO	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			904,720.27
	* b.	FY 2003-2004 Maximum Budget			1,144,703.25
	* c.	FY 2003-2004 ANB			238
	* d.	FY 2003-2004 Adopted General F	Fund Budget		1,144,703.00
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	239,982.73
	* f.	FY 2003-2004 Equalization Status	S		Equalized EQ
5.		ECIAL EDUCATION FUNDING TE: Block Grant Eligiblity Status = "Yes	` '	cate you are qualified and y	vill receive the
		ding listed. Block Grant Eligiblity Statu			, , , , , , , , , , , , , , , , , , , ,
	Blo	ock Grant Eligibility Status?			Yes
	Blo	ock Grant Rates			
	Ins	tructional Block Grant Rate [IBG] po	er ANB		129.65
	Rel	lated Services Block Grant Rate [RS]	BG] per ANB		43.21
	Thi	reshold to Determine Disproportiona	te Costs		1.2994876081
	Spo	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlen	nent [IBG rate X ANB]		31,504.95
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportion	ate Costs (See Page 3)		7,490.23
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	38,995.18
	Pro	orated Cooperative Cost Payments	(Members of Coopera	tives Only)	
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	10,500.03

**56 Yellowstone County:** 

Dis	strict:	0969 Canyon Creek Elem			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			10,396.63
	f(ii	) District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Cooper	rative [5e X 0.	.33]	3,465.01
	* f(iv	7) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			13,861.64
	Mi	nimum Special Education Budget To Avoid Reversions	s		
	* g.	Minimum Special Education Budget to Avoid Reversio [5a + 5b + 5f(iv)]			45,366.59
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	No cou	te: Statewide appropriation, school count, and large school count	nt are subject to	change through Octo	ber enrollment
		2004-2005 Appropriation (estimated)			0.00
	Sta	atewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pr district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school clarge school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	T FUND GT	В:	
			Elementary	High School	
		unty	4.000 517.05	201220 27 22	
	a.	Tax Year 2003 County Taxable Value 204			
	b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966	
	c.	County Retirement Mill Value per ANB	13.86	29.32	
	Dis	strict			

Tax Year 2003 District Taxable Value 2,511,222.00

FY 2003-04 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

d. e.

f.

N/A

N/A

N/A

238

10.55

Statewide Statewide Retirement Mill Value per ANB ..... 20.68 41.15 g. h. Facility Guaranteed Mill Value per ANB 23.93 47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone

District: 0969 Canyon Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	375,406.83	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	18,191.92	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	7,226,473.05	N/A
	(e)	District taxable valuation (Tax Year 2003)***	2,511,222.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	4,715.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	77,565.91	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	45,279.65	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	7,490.23	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone District: 0970 Laurel Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB	
* Bu	dget U	nit	ANB	Entitlement	Entitlement	
E1	LAU	REL K-6	857	15,092.84	3,381,207.80	
M1	LAU	REL 7-8	275	52,955.04	1,458,187.50	
2.	. * DIRECT STATE AID			2,193,627.11		
3.	FY	2005 BUDGET LIMITS				
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%	
	* b.	BASE Budget			4,485,695.79	
	* c.	Maximum Budget Limit			5,728,036.56	
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:			
	* a.	FY 2003-2004 BASE Budget			4,333,105.16	
	* b.	FY 2003-2004 Maximum Budget			5,529,376.44	
	* c.	FY 2003-2004 ANB			1,119	
	* d.	FY 2003-2004 Adopted General F	Fund Budget		5,529,376.00	
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	1,194,370.84	
	* f.	FY 2003-2004 Equalization Status	S		Equalized EQ	
5.	NO	ECIAL EDUCATION FUNDING TE: Block Grant Eligiblity Status = "Yes	s" means OPI records indi		will receive the	
		ding listed. Block Grant Eligiblity Status	•			
	Blo	ck Grant Eligibility Status?			Yes	
	Blo	ck Grant Rates				
	Inst	tructional Block Grant Rate [IBG] pe	er ANB		129.65	
	Rel	ated Services Block Grant Rate [RS]	BG] per ANB		43.21	
	Thr	reshold to Determine Disproportiona	te Costs		1.2994876081	
	Spe	ecial Education Allowable Cost Pag	yments			
	* a.	Instructional Block Grant Entitlem	nent [IBG rate X ANB]		146,763.80	
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A	
	c.	Reimbursement for Disproportion	ate Costs (See Page 3)		239,076.03	
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) $[5a + 5b + 5c]$	385,839.83	
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)					
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	48,913.72	

Dist	rict:	0970 Laurel Elem			
	Rec	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			48,432.05
		District's Required Match for RSBG [5b X 0.33]			N/A
		) District's RSBG Match to be Paid by District to Co			16,141.53
		Total Required Local Match To Avoid Reversions	•	-	
	,	[5f(i) + 5f(ii) + 5f(iii)]			64,573.58
	Mi	nimum Special Education Budget To Avoid Revers	sions		
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			211,337.38
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not	e: Statewide appropriation, school count, and large school nt.	count are subject to	change through Octo	ber enrollment
	FY	2004-2005 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY:	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year av average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	ount) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large scholarge school count]	ool count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	IENT FUND GT	В:	
			Elementary	High School	
	Cou	inty			
	a.	Tax Year 2003 County Taxable Value			
	b.	FY 2003-04 County ANB (Budgeted)		6,966	
	c.	County Retirement Mill Value per ANB	13.86	29.32	
		trict			
	d.	Tax Year 2003 District Taxable Value		N/A	
	e.	FY 2003-04 District ANB (Budgeted)	,	N/A	
	f.	District Debt Service Mill Value Per ANB	16.09	N/A	
		tewide			
*	** g.	Statewide Retirement Mill Value per ANB	20.68	41.15	

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23.93

47.61

h.

**County:** 

**56** Yellowstone

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0970 Laurel Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,681,227.54	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	162,489.62	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	33,850,647.06	N/A
	(e)	District taxable valuation (Tax Year 2003)***	18,005,444.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	15,845.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	847,082.62	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	191,916.06	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	239,076.03	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

# MAEFAIRS Montana Office of Public Instruction

# PRELIMINARY BUDGET DATA SHEET

#### FY 2004-2005

#### **Revision #2**

County: 56 Yellowstone
District: 0971 Laurel H S

1.	CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bı	ndget Unit	ANB	Entitlement	Entitlement
H1	LAUREL HS 9-12	568	220,646.00	2,970,214.00
2.	* DIRECT STATE AID			1,426,314.42
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fundin	g in Maximum [MCA 2	20-9-306(8)]	98%
	* b. BASE Budget			2,711,864.19
	* c. Maximum Budget Limit			3,426,148.54
4.	PRIOR YEAR INFORMATION FO	R BUDGETING:		
	* a. FY 2003-2004 BASE Budget			2,804,265.42
	* b. FY 2003-2004 Maximum Budget			3,521,470.02
	* c. FY 2003-2004 ANB			607
	* d. FY 2003-2004 Adopted General I	Fund Budget		3,327,679.00
	* e. FY 2003-2004 Over-BASE Levy	As Submitted On Budg	et	531,616.38
	* f. FY 2003-2004 Equalization Statu	S		Equalized EQ
5.	SPECIAL EDUCATION FUNDING NOTE: Block Grant Eligiblity Status = "Ye	,	cate you are qualified and w	vill receive the
	funding listed. Block Grant Eligiblity Statu	s = "No" means you have	NOT yet qualified.	
	Block Grant Eligibility Status?			Yes
	<b>Block Grant Rates</b>			
	Instructional Block Grant Rate [IBG] p	er ANB		129.65
	Related Services Block Grant Rate [RS	BG] per ANB		43.21
	Threshold to Determine Disproportiona	ite Costs		1.2994876081
	Special Education Allowable Cost Pa	yments		
	* a. Instructional Block Grant Entitler	nent [IBG rate X ANB]		73,641.20
	* b. Related Services Block Grant Ent	itlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Disproportion	nate Costs (See Page 3)		33,043.71
	* d. Total Special Education Allowab	•		106,684.91
	<b>Prorated Cooperative Cost Payments</b>	=		
	* e. Related Services Block Grant Ent	itlement (Paid Directly	to Coop)	24,543.28
	Required Local Match			
	* f(i). District's Required Match for IBC	6 [5a X 0.33]		24,301.60
	f(ii) District's Required Match for RSI			
	* f(iii) District's RSBG Match to be Paid	by District to Cooperat	ive [5e X 0.33]	8,099.28
	* f(iv) Total Required Local Match To A [5f(i) + 5f(ii) + 5f(iii)]			32,400.88

County: 56 Yellowstone District: 0971 Laurel H S

#### **Minimum Special Education Budget To Avoid Reversions**

g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 106,042.08

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

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#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School				
Cou	County						
a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00				
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966				
c.	County Retirement Mill Value per ANB	13.86	29.32				
Dist	rict						
d.	Tax Year 2003 District Taxable Value	N/A	17,582,412.00				
e.	FY 2003-04 District ANB (Budgeted)	N/A	604				
f.	District Debt Service Mill Value Per ANB	N/A	29.11				
Stat	ewide						
g.	Statewide Retirement Mill Value per ANB	20.68	41.15				
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61				

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0971 Laurel H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	N/A	28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,166,088.19
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	49,819.25
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	34,106,203.69
	(e)	District taxable valuation (Tax Year 2003)***	N/A	17,582,412.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	16,524.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	217,263.14	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	103,620.74	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b*1.2994876081)$ then $[a-(b*1.2994876081)]*0.4$	0.00	33,043.71	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone

District: 0972 Elder Grove Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	1 ELDER GROVE K-6 231			14,695.66	925,848.00
M1	ELDER GROVE 7-8 82 57,367.96			438,761.50	
2.	* DII	RECT STATE AID			642,192.89
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	75%
	* b.	BASE Budget			1,213,285.51
	* c.	Maximum Budget Limit			1,519,988.07
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			1,246,726.81
	* b.	FY 2003-2004 Maximum Budget			1,577,198.73
	* c.	FY 2003-2004 ANB			332
	* d.	FY 2003-2004 Adopted General F	und Budget		1,260,976.81
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	0.00
	* f.	FY 2003-2004 Equalization Status	3		Equalized EQ
5.		ECIAL EDUCATION FUNDING	` ′		
		TE: Block Grant Eligiblity Status = "Yes ding listed. Block Grant Eligiblity Status			vill receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	tructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RSI	BG] per ANB		43.21
		reshold to Determine Disproportional			
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlem	nent [IBG rate X ANB]		40,580.45
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		1,231.78
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	41,812.23
	Pro	orated Cooperative Cost Payments	(Members of Coopera	tives Only)	
	* e.	Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	13,524.73

County:	56	Yellowstone
County.	30	I CHOWSTOHE

District: 0972 Elder Grove Elem

Required Local Match	
* f(i). District's Required Match for IBG [5a X 0.33]	13,391.55
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	4,463.16
* f(iv) Total Required Local Match To Avoid Reversions	
[5f(i) + 5f(ii) + 5f(iii)]	17,854.71
Minimum Special Education Budget To Avoid Reversions	

\* g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 58,435.16

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

FY2004-2005 Appropriation (estimated)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

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Sta	tewide/District Data	Statewide	District	
a.	5 Year Average ANB	0.0		
b.	Prior Year ANB	0		

b. Prior Year ANB 0
c. Estimated School Count 0
d. Estimated Large School Count 0

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
(	Cou	nty		
;	a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
1	b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966
(	c.	County Retirement Mill Value per ANB	13.86	29.32
]	Dist	rict		
(	d.	Tax Year 2003 District Taxable Value	3,202,457.00	N/A
(	e.	FY 2003-04 District ANB (Budgeted)	332	N/A
1	f.	District Debt Service Mill Value Per ANB	9.65	N/A
;	State	ewide		
k į	g.	Statewide Retirement Mill Value per ANB	20.68	41.15
]	h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

0.00

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County: 56 Yellowstone

District: 0972 Elder Grove Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High Schoo
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	518,064.01	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	24,634.15	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	9,963,938.22	N/A
	(e)	District taxable valuation (Tax Year 2003)***	3,202,457.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	6,761.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	77,535.11	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	57,296.17	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	1,231.78	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone

District: 0975 Custer K-12 Schools

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	CUS'	 ΓER K-6	39	14,099.89	157,060.80
H1	CUS'	ΓER HS 9-12	32	220,646.00	171,624.00
M1	CUS'	ΓER 7-8	16	63,987.34	85,876.00
2.	* DII	RECT STATE AID			318,842.43
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	75%
	* b.	BASE Budget			587,930.30
	* c.	Maximum Budget Limit			735,852.70
4.	PR	IOR YEAR INFORMATION FOR	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			596,371.17
	* b.	FY 2003-2004 Maximum Budget			746,435.10
	* c.	FY 2003-2004 ANB			95
	* d.	FY 2003-2004 Adopted General F	und Budget		746,435.10
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	150,063.93
	* f.	FY 2003-2004 Equalization Status	3		Equalized EQ
5.	SPI	ECIAL EDUCATION FUNDING	(FY2004-2005):		
		ΓΕ: Block Grant Eligiblity Status = "Yes ling listed. Block Grant Eligiblity Status			ill receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	ructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RSI	BG] per ANB		43.21
	Thr	eshold to Determine Disproportional	te Costs		1.2994876081
	Spe	cial Education Allowable Cost Pay	yments		
	* a.	Instructional Block Grant Entitlem	ent [IBG rate X ANB]		11,279.55
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		0.00
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	11,279.55
	Pro	rated Cooperative Cost Payments	(Members of Coopera	tives Only)	
	* e.	Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	3,759.27

County:	56	Yel	lowstone

## District: 0975 Custer K-12 Schools

	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			3,722.25
	f(ii	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Co	operative [5e X 0	.33]	1,240.56
	* f(iv	7) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,962.81
	Mi	nimum Special Education Budget To Avoid Rever	sions		
	* g.	Minimum Special Education Budget to Avoid Revo			16,242.36
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school nt.	count are subject to	change through Octo	ber enrollment
	FY	2004-2005 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year avaverage] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	ount) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large sch large school count]	ool count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	IENT FUND GT	В:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00	
	b.	FY 2003-04 County ANB (Budgeted)		6,966	
	c.	County Retirement Mill Value per ANB	13.86	29.32	
	Dis	strict			
	d.	Tax Year 2003 District Taxable Value	1,721,490.00	1,721,490.00	
	e.	FY 2003-04 District ANB (Budgeted)	65	30	
	f.	District Debt Service Mill Value Per ANB	26.48	57.38	
	Sta	tewide			
	** g.	Statewide Retirement Mill Value per ANB	20.68	41.15	
	1	E III C + 1MIII V 1 AND	22.02	47.61	

23.93

47.61

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone

District: 0975 Custer K-12 Schools

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 28.05

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	123,307.94	131,956.16
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	4,252.56	1,962.72
	(d)	District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,342,010.78	3,756,424.58
	(e)	District taxable valuation (Tax Year 2003)***	1,721,490.00	1,721,490.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	621.00	2,035.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	10,821.44	6,087.06	16,908.50
b.	FY2002-2003 amount to avoid reversion	10,623.30	6,095.34	16,718.64
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone District: 0976 Morin Elem

CERTIFIED ANB adget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
MORIN K-6	44	19,859.00	177,174.80
* DIRECT STATE AID			88,074.11
FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Fu	nding in Maximum [MCA 2	20-9-306(8)]	75%
* b. BASE Budget			168,293.80
* c. Maximum Budget Limit			210,842.56
PRIOR YEAR INFORMATION	FOR BUDGETING:		
* a. FY 2003-2004 BASE Budge	t		142,270.76
* b. FY 2003-2004 Maximum Bu	dget		178,380.04
* c. FY 2003-2004 ANB			37
* d. FY 2003-2004 Adopted Gene	eral Fund Budget		164,984.93
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			22,714.17
* f. FY 2003-2004 Equalization S	Status		Equalized EQ
Related Services Block Grant Rate	[RSBG] per ANB		43.21
• •			1.2994876081
-	•		5.704.60
-			7,073.90
•	` .	• /	1,901.24
Required Local Match			
<del>-</del>	· IBG [5a X 0.33]		1,882.52
* f(iii) District's RSBG Match to be	Paid by District to Cooperat	tive [5e X 0.33]	627.41
[5f(i) + 5f(ii) + 5f(iii)]			2,509.93
	MORIN K-6  * DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Fu  * b. BASE Budget  * c. Maximum Budget Limit  PRIOR YEAR INFORMATION  * a. FY 2003-2004 BASE Budge  * b. FY 2003-2004 Maximum Bu  * c. FY 2003-2004 ANB  * d. FY 2003-2004 Adopted Gene  * e. FY 2003-2004 Over-BASE I  * f. FY 2003-2004 Equalization S  SPECIAL EDUCATION FUND  NOTE: Block Grant Eligiblity Status = funding listed. Block Grant Eligiblity  Block Grant Rates  Instructional Block Grant Rate [IB Related Services Block Grant Rate  Threshold to Determine Dispropor  Special Education Allowable Coe  * a. Instructional Block Grant En  * b. Related Services Block Grant En  * b. Relate	MORIN K-6  * DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 2 b. BASE Budget	MORIN K-6  * DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]  * b. BASE Budget  * c. Maximum Budget Limit  PRIOR YEAR INFORMATION FOR BUDGETING:  * a. FY 2003-2004 BASE Budget  * b. FY 2003-2004 Maximum Budget  * c. FY 2003-2004 Maximum Budget  * c. FY 2003-2004 ANB  * d. FY 2003-2004 Adopted General Fund Budget  * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget  * f. FY 2003-2004 Equalization Status  SPECIAL EDUCATION FUNDING (FY2004-2005):  NOTE: Block Grant Eligibity Status = "Yes" means OPI records indicate you are qualified and w funding listed. Block Grant Eligibity Status = "No" means you have NOT yet qualified.  Block Grant Eligibity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs (See Page 3)  * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  Required Local Match  * f(i) District's Required Match for RSBG [5b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]

County: 56 Yellowstone District: 0976 Morin Elem

#### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]8,214.53

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated)		0.00
---------------------------------------	--	------

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	<b>High School</b>				
Co	County						
a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00				
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966				
c.	County Retirement Mill Value per ANB	13.86	29.32				
Di	strict						
d.	Tax Year 2003 District Taxable Value	801,821.00	N/A				
e.	FY 2003-04 District ANB (Budgeted)	37	N/A				
f.	District Debt Service Mill Value Per ANB	21.67	N/A				
Sta	atewide						
g.	Statewide Retirement Mill Value per ANB	20.68	41.15				
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61				

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0976 Morin Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	58,398.83	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,267.16	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	1,132,187.58	N/A
	(e)	District taxable valuation (Tax Year 2003)***	801,821.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	330.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	12,028.00	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	6,617.80	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	1,371.30	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# PRELIMINARY BUDGET DATA SHEET

#### FY 2004-2005

#### **Revision #1**

County: 56 Yellowstone
District: 0978 Broadview Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	BRO	ADVIEW K-8	94	14,695.66	378,039.80
M1	BRO	ADVIEW 7-8	33	57,367.96	176,979.00
2.	* DII	RECT STATE AID			280,305.84
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	in Maximum [MCA 2	20-9-306(8)]	100%
	* b.	BASE Budget			537,688.91
	* c.	Maximum Budget Limit			680,895.67
4.	PR	IOR YEAR INFORMATION FOR	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			504,005.48
	* b.	FY 2003-2004 Maximum Budget			637,868.42
	* c.	FY 2003-2004 ANB			122
	* d.	FY 2003-2004 Adopted General F	und Budget		637,868.42
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budg	get	133,891.08
	* f.	FY 2003-2004 Equalization Status			Equalized EQ
5.	NO	ECIAL EDUCATION FUNDING ( TE: Block Grant Eligiblity Status = "Yes	" means OPI records indi		vill receive the
		ling listed. Block Grant Eligiblity Status	•	• •	
	Blo	ck Grant Eligibility Status?			Yes
		ck Grant Rates			
		ructional Block Grant Rate [IBG] pe			
		ated Services Block Grant Rate [RSI			
	Thi	eshold to Determine Disproportionat	e Costs		1.2994876081
	Spe	cial Education Allowable Cost Pay	ments		
	* a.	Instructional Block Grant Entitlem	ent [IBG rate X ANB]		16,465.55
	* b.	Related Services Block Grant Enti-	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		7,697.24
	* d.	Total Special Education Allowable	e Cost Payment (Distric	ct) $[5a + 5b + 5c]$	24,162.79
	Pro	rated Cooperative Cost Payments	•	•	
	* e.	Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	5,487.67

	inty:	56 Yellowstone 0978 Broadview Elem			
DIS					
	* f(i) f(ii) * f(iii	puired Local Match District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33] District's RSBG Match to be Paid by District to Coo Total Required Local Match To Avoid Reversions			5,433.63 N/A 1,810.93
	1(1)	[5f(i) + 5f(ii) + 5f(iii)]			7,244.56
	<b>Mi</b> :	mimum Special Education Budget To Avoid Reversion Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]	rsions		23,710.11
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school cont.	ount are subject to	change through Octol	oer enrollment
	FY	2004-2005 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]	_	•	.=.
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	unt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school arge school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM			
	0		Elementary	High School	
		unty Tax Year 2003 County Taxable Value	204 229 615 00	204,238,615.00	
	a. b.	-		6,966	
	о. с.	FY 2003-04 County ANB (Budgeted)  County Retirement Mill Value per ANB		29.32	
			13.80	29.32	
	d.	trict Tax Year 2003 District Taxable Value	6,250,662.00	N/A	
	a. e.	FY 2003-04 District ANB (Budgeted)		N/A N/A	
	f.	District Debt Service Mill Value Per ANB		N/A	
			50.62	11/71	
		tewide  Statawida Patiramant Mill Valua par ANR	20.68	41.15	
	** g.	Statewide Retirement Mill Value per ANB	20.06	41.13	

23.93

47.61

h.

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0978 Broadview Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary</b> 1,700,273,077.00	High School
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	162,035,130.21	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.36	N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	210,839.09	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,566.73	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	4,065,010.86	N/A
	(e)	District taxable valuation (Tax Year 2003)***	6,250,662.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	40,968.77	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	16,718.64	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	7,697.24	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone
District: 0979 Broadview H S

1. * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1	BROADVIEW HS 9-12	49	220,646.00	262,591.00
2.	* DIRECT STATE AID			216,006.94
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fun	ding in Maximum [MCA 2	20-9-306(8)]	100%
	* b. BASE Budget			408,600.34
	* c. Maximum Budget Limit			515,588.33
4.	PRIOR YEAR INFORMATION I	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			391,785.73
	* b. FY 2003-2004 Maximum Bud	get		493,651.78
	* c. FY 2003-2004 ANB			48
	* d. FY 2003-2004 Adopted Gener	al Fund Budget		493,651.78
	* e. FY 2003-2004 Over-BASE Le	vy As Submitted On Budg	get	101,866.05
	* f. FY 2003-2004 Equalization St	atus		Equalized EQ
	Block Grant Rates Instructional Block Grant Rate [IBG Related Services Block Grant Rate [	RSBG] per ANB		43.21
	Threshold to Determine Disproportion	onate Costs		1.2994876081
	Special Education Allowable Cost	•		
	* a. Instructional Block Grant Entit			
	* b. Related Services Block Grant			
	c. Reimbursement for Disproport	, ,		
	* d. Total Special Education Allow			15,117.02
	Prorated Cooperative Cost Payme	•	· ·	2 117 20
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	2,117.29
	Required Local Match			
	* f(i). District's Required Match for I			
	f(ii) District's Required Match for I			
	<ul><li>* f(iii) District's RSBG Match to be P</li><li>* f(iv) Total Required Local Match T</li></ul>	o Avoid Reversions		
Mont	$[5f(i) + 5f(ii) + 5f(iii)] \dots$ and Automated Education Financial and Information F			2,795.15

County: 56 Yellowstone
District: 0979 Broadview H S

#### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 9,148.00

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Co	unty		
a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966
c.	County Retirement Mill Value per ANB	13.86	29.32
Dis	trict		
d.	Tax Year 2003 District Taxable Value	N/A	6,457,811.00
e.	FY 2003-04 District ANB (Budgeted)	N/A	48
f.	District Debt Service Mill Value Per ANB	N/A	134.54
Sta	tewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0979 Broadview H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	165,268.59
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,486.30
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,789,674.66
	(e)	District taxable valuation (Tax Year 2003)***	N/A	6,457,811.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	31,868.02	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	7,662.71	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b*1.2994876081)$ then $[a-(b*1.2994876081)]*0.4$	0.00	8,764.17	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone District: 0981 Elysian Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	ELY	SIAN K-6	109	15,688.61	438,201.80
M1	ELY	SIAN 7-8	29	46,335.66	155,556.00
2.	* DII	RECT STATE AID			293,134.58
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	75%
	* b.	BASE Budget			557,042.91
	* c.	Maximum Budget Limit			697,794.38
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			563,191.84
	* b.	FY 2003-2004 Maximum Budget			708,980.39
	* c.	FY 2003-2004 ANB			141
	* d.	FY 2003-2004 Adopted General F	und Budget		677,845.24
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	114,653.40
	* f.	FY 2003-2004 Equalization Status	3		Equalized EQ
5.		ECIAL EDUCATION FUNDING TE: Block Grant Eligiblity Status = "Yes	` ′	gete you are qualified and a	will receive the
		ding listed. Block Grant Eligiblity Status			will receive the
	Blo	ock Grant Eligibility Status?			Yes
	Blo	ock Grant Rates			
		tructional Block Grant Rate [IBG] pe	er ANB		129.65
		ated Services Block Grant Rate [RS]			
		reshold to Determine Disproportiona			
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlem	nent [IBG rate X ANB]		17,891.70
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportions	ate Costs (See Page 3)		3,559.77
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	21,451.47
	Pro	orated Cooperative Cost Payments	(Members of Coopera	atives Only)	
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	5,962.98

	unity.	0001 Elysion Elem			
DIS	trict:	0981 Elysian Elem			
		quired Local Match			
		District's Required Match for IBG [5a X 0.33]			5,904.26
	` ′	District's Required Match for RSBG [5b X 0.33]			N/A
		) District's RSBG Match to be Paid by District to Coope	rative [5e X 0.	.33]	1,967.78
	* f(iv	) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			7,872.04
	Mi	nimum Special Education Budget To Avoid Reversion	ıs		
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			25,763.74
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school cou	nt are subject to	change through Octol	per enrollment
	FY	2004-2005 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide p district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count school count]	) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	NT FUND GT	В:	
			Elementary	High School	
		unty			
	a.	Tax Year 2003 County Taxable Value 20			
	b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966	
	c.	County Retirement Mill Value per ANB	13.86	29.32	
		trict			
	d.	Tax Year 2003 District Taxable Value 1		N/A	
	e.	FY 2003-04 District ANB (Budgeted)	141	N/A	
	f.	District Debt Service Mill Value Per ANB	72.45	N/A	
		tewide	20.43		
	** g.	Statewide Retirement Mill Value per ANB	20.68	41.15	

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23.93

47.61

h.

**County:** 

**56** Yellowstone

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0981 Elysian Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	234,186.85	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,920.64	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	4,500,173.52	N/A
	(e)	District taxable valuation (Tax Year 2003)***	10,215,470.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	37,866.98	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	22,291.52	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	3,559.77	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# PRELIMINARY BUDGET DATA SHEET

### FY 2004-2005

#### **Revision #1**

County: 56 Yellowstone

District: 0983 Huntley Project K-12 Schools

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	HUN	TLEY PROJECT K-6	368	14,497.07	1,469,902.40
H1	HUN	TLEY PROJECT HS 9-12	284	220,646.00	1,505,271.00
M1	HUN	TLEY PROJECT 7-8	134	59,574.42	715,258.50
2.	* DII	RECT STATE AID			1,781,361.78
3.	FY:	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			3,413,349.15
	* c.	Maximum Budget Limit			4,321,461.61
4.	PR	IOR YEAR INFORMATION FOR	BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			3,313,981.56
	* b.	FY 2003-2004 Maximum Budget			4,194,637.55
	* c.	FY 2003-2004 ANB			784
	* d.	FY 2003-2004 Adopted General F	und Budget		3,819,880.38
	* e.	FY 2003-2004 Over-BASE Levy A	As Submitted On Budg	et	505,898.82
	* f.	FY 2003-2004 Equalization Status			Equalized EQ
5.	SPI	ECIAL EDUCATION FUNDING (	FY2004-2005):		
		ΓΕ: Block Grant Eligiblity Status = "Yes ling listed. Block Grant Eligiblity Status			vill receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	ructional Block Grant Rate [IBG] pe	r ANB		129.65
	Rel	ated Services Block Grant Rate [RSE	BG] per ANB		43.21
	Thr	eshold to Determine Disproportionat	e Costs		1.2994876081
	Spe	cial Education Allowable Cost Pay	ments		
	* a.	Instructional Block Grant Entitlem	ent [IBG rate X ANB]		101,904.90
	* b.	Related Services Block Grant Entit	element [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ite Costs (See Page 3)		49,269.68
	* d.	Total Special Education Allowable	Cost Payment (Distric	et) [5a + 5b + 5c]	151,174.58
	Pro	rated Cooperative Cost Payments		• .	
	* e.	Related Services Block Grant Entit	element (Paid Directly	to Coop)	33,963.06

County	v:	56	Yell	lowstone

# District: 0983 Huntley Project K-12 Schools

District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to a Total Required Local Match To Avoid Reversio [5f(i) + 5f(ii) + 5f(iii)]	Cooperative [5e X 0.		33,628.62 N/A 11,207.81
District's RSBG Match to be Paid by District to Total Required Local Match To Avoid Reversio [5f(i) + 5f(ii) + 5f(iii)]	Cooperative [5e X 0.		
Total Required Local Match To Avoid Reversio [5f(i) + 5f(ii) + 5f(iii)]	ons	33]	11,207.81
			44,836.43
nimum Special Education Budget To Avoid Rev			
Minimum Special Education Budget to Avoid R [5a + 5b + 5f(iv)]			146,741.33
e: Statewide appropriation, school count, and large scho	ool count are subject to	change through Octo	ber enrollment
2004-2005 Appropriation (estimated)			0.00
tewide/District Data	Statewide	District	
5 Year Average ANB	0.0		
Prior Year ANB	0		
Estimated School Count	0		
Estimated Large School Count	0		
2004-2005 Payments (estimated)			
District Student Funding			
average] + [(20% statewide appropriation / statewide / statewide appropriation / statewide appropriation / statewide /			
-			
[(15% statewide appropriation / statewide school school count]	l count) x district		
District Large K12 Public School Funding			
[(25% statewide appropriation / statewide large s large school count]	school count) x distri	ct	
Total Flex Fund Entitlement (estimated)			0.00
BT SERVICES FUND AND COUNTY RETIR	EMENT FUND GT		
	Elementary	High School	
•	204 229 615 00	204 229 615 00	
•	11505		
		,	
•	13.80	29.32	
	7 222 771 00	7 222 771 00	
	, , , , , , , , , , , , , , , , , , ,		
	14.22	27.13	
tewide			
Statewide Retirement Mill Value per ANB	20.68	41.15	
	tewide/District Data 5 Year Average ANB Prior Year ANB Estimated School Count Estimated Large School Count  2004-2005 Payments (estimated) District Student Funding [(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / state district prior year ANB] District K12 Public School Funding [(15% statewide appropriation / statewide school school count] District Large K12 Public School Funding [(25% statewide appropriation / statewide large slarge school count] Total Flex Fund Entitlement (estimated) BT SERVICES FUND AND COUNTY RETIR  Inty Tax Year 2003 County Taxable Value FY 2003-04 County ANB (Budgeted) County Retirement Mill Value per ANB  trict Tax Year 2003 District Taxable Value FY 2003-04 District ANB (Budgeted) District Debt Service Mill Value Per ANB	e: Statewide appropriation, school count, and large school count are subject to at.  2004-2005 Appropriation (estimated)  tewide/District Data  5 Year Average ANB  0.0  Prior Year ANB  Estimated School Count  0  Estimated Large School Count  0  2004-2005 Payments (estimated)  District Student Funding  [(40% statewide appropriation / statewide 5 year average) x district 5 average] + [(20% statewide appropriation / statewide prior year ANB district prior year ANB]  District K12 Public School Funding  [(15% statewide appropriation / statewide school count) x district school count]  District Large K12 Public School Funding  [(25% statewide appropriation / statewide large school count) x district large school count]  Total Flex Fund Entitlement (estimated)  BT SERVICES FUND AND COUNTY RETIREMENT FUND GT Elementary  Inty  Tax Year 2003 County Taxable Value  204,238,615.00  FY 2003-04 County ANB (Budgeted)  14,735  County Retirement Mill Value per ANB  13.86  trict  Tax Year 2003 District Taxable Value  7,323,771.00  FY 2003-04 District ANB (Budgeted)  515  District Debt Service Mill Value Per ANB  14.22	Estatewide appropriation, school count, and large school count are subject to change through Octobet.  2004-2005 Appropriation (estimated)  tewide/District Data  Statewide  5 Year Average ANB  0.0  Prior Year ANB  Estimated School Count  0  Estimated Large School Count  0  District Student Funding  [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + ((20% statewide appropriation / statewide prior year ANB) x district prior year ANB]  District K12 Public School Funding  [(15% statewide appropriation / statewide school count) x district school count]  District Large K12 Public School Funding  [(25% statewide appropriation / statewide large school count) x district large school count]  Total Flex Fund Entitlement (estimated)  BT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:  Elementary  Tax Year 2003 County Taxable Value  204,238,615.00  FY 2003-04 County ANB (Budgeted)  14,735  6,966  County Retirement Mill Value per ANB  13.86  29.32  trict  Tax Year 2003 District Taxable Value  7,323,771.00  7,323,771.00  FY 2003-04 District ANB (Budgeted)  515  270  District Debt Service Mill Value Per ANB  14.22  27.13

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

District: 0983 Huntley Project K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 28.05

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.36	28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	797,788.01	571,419.98
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	46,519.52	24,097.98
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	15,501,486.25	16,704,278.78
	(e)	District taxable valuation (Tax Year 2003)***	7,323,771.00	7,323,771.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	8,178.00	9,381.00

# **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	194,213.50	104,576.50	298,790.00
b.	FY2002-2003 amount to avoid reversion	88,121.16	47,021.18	135,142.34
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	31,880.46	17,389.22	49,269.68

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone
District: 0985 Shepherd Elem

1.	CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement
E1	SHEPHERD K-6	427	14,497.07	1,703,046.80
M1	SHEPHERD 7-8	154	59,574.42	821,243.50
2.	* DIRECT STATE AID			1,161,467.72
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Funding	ng in Maximum [MCA 2	0-9-306(8)]	98%
	* b. BASE Budget			2,215,727.13
	* c. Maximum Budget Limit			2,802,572.90
4.	PRIOR YEAR INFORMATION FO	R BUDGETING:		
	* a. FY 2003-2004 BASE Budget			2,280,140.66
	* b. FY 2003-2004 Maximum Budge	t		2,863,908.85
	* c. FY 2003-2004 ANB			610
	* d. FY 2003-2004 Adopted General	Fund Budget		2,453,182.10
	* e. FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	166,841.44
	* f. FY 2003-2004 Equalization State	18		Equalized EQ
5.	SPECIAL EDUCATION FUNDING	(FY2004-2005):		
	NOTE: Block Grant Eligiblity Status = "Ye	" ODI 1 ' 1'	1.0.1	
	funding listed. Block Grant Eligiblity Stat			will receive the
	funding listed. Block Grant Eligiblity Stat  Block Grant Eligibility Status?	us = "No" means you have	NOT yet qualified.	
	Block Grant Eligibility Status?	us = "No" means you have	NOT yet qualified.	
	Block Grant Eligibility Status?  Block Grant Rates	us = "No" means you have	NOT yet qualified.	Yes
	Block Grant Eligibility Status?	us = "No" means you have	NOT yet qualified.	Yes 129.65
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] I	us = "No" means you have  per ANB  SBG] per ANB	NOT yet qualified.	Yes 129.65 43.21
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] I Related Services Block Grant Rate [RS	us = "No" means you have  per ANB  BBG] per ANB  ate Costs	NOT yet qualified.	Yes 129.65 43.21
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] properties Block Grant Rate [RS] Threshold to Determine Disproportion	per ANB	NOT yet qualified.	Yes  129.65 43.21 1.2994876081
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] I Related Services Block Grant Rate [RS Threshold to Determine Disproportion Special Education Allowable Cost Pa	oer ANB ate Costs ment [IBG rate X ANB]	NOT yet qualified.	Yes  129.65 43.21 1.2994876081 75,326.65
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] properties Block Grant Rate [RST Threshold to Determine Disproportion Special Education Allowable Cost Para a. Instructional Block Grant Entitle	per ANB SBG] per ANB ate Costs ment [IBG rate X ANB] titlement [RSBG rate X	NOT yet qualified.	Yes  129.65 43.21 1.2994876081  75,326.65 N/A
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] In Related Services Block Grant Rate [RS Threshold to Determine Disproportion Special Education Allowable Cost Para a. Instructional Block Grant Entitle b. Related Services Block Grant En	per ANB	NOT yet qualified.	Yes  129.65 43.21 1.2994876081  75,326.65 N/A 15,384.56
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBG] In Related Services Block Grant Rate [RS Threshold to Determine Disproportion  Special Education Allowable Cost Para a. Instructional Block Grant Entitle  * b. Related Services Block Grant Entitle  c. Reimbursement for Disproportion	per ANB BBG] per ANB ate Costs ment [IBG rate X ANB] titlement [RSBG rate X ate Costs (See Page 3) ate Cost Payment (District	NOT yet qualified.  ANB]  St) [5a + 5b + 5c]	Yes  129.65 43.21 1.2994876081  75,326.65 N/A 15,384.56

Co	inty: 56	<b>Yellowstone</b>			
Dis	trict: 0985	Shepherd Elem			
	Required	Local Match			
	_	rict's Required Match for IBG [5a X 0.33]			24,857.79
		rict's Required Match for RSBG [5b X 0.33			N/A
		rict's RSBG Match to be Paid by District to			8,284.65
	* f(iv) Tota	l Required Local Match To Avoid Reversion	ons		
	[5f(i	) + 5f(ii) + 5f(iii)]			33,142.44
	Minimum	Special Education Budget To Avoid Re	versions		
	_	mum Special Education Budget to Avoid F + 5b + 5f(iv)]			108,469.09
6.	FLEXIBI	LITY FUNDING (ESTIMATED):			
		ewide appropriation, school count, and large sch	nool count are subject to	change through Octo	ber enrollment
	count.	2005 Appropriation (estimated)			0.00
		/District Data	Statewide	District	0.00
		ar Average ANB		District	
		Year ANB			
		nated School Count			
		nated Large School Count			
	FY2004-2	2005 Payments (estimated)			
		ict Student Funding			
		% statewide appropriation / statewide 5 yea	r average) x district 5	year	
	avera	age] + [(20% statewide appropriation / state ct prior year ANB]			
		ict K12 Public School Funding			
		% statewide appropriation / statewide school	ol count) x district		
		ol count]	,		
	g. Distr	ict Large K12 Public School Funding			
		% statewide appropriation / statewide large school count]	school count) x distri	ct	
	h. Total	Flex Fund Entitlement (estimated)			0.00
7.	DEBT SE	RVICES FUND AND COUNTY RETIR	REMENT FUND GT		
	<b>a</b> .		Elementary	High School	
	County	V 2002 C T	204 229 615 00	204 229 615 00	
		Year 2003 County Taxable Value		6,966	
		2003-04 County ANB (Budgeted)  nty Retirement Mill Value per ANB		29.32	
	District	, and per min	13.00	27.52	
		Year 2003 District Taxable Value	4,390,509.00	N/A	
		2003-04 District ANB (Budgeted)		N/A	
		rict Debt Service Mill Value Per ANB		N/A	

20.68

23.93

41.15

47.61

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0985 Shepherd Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	950,954.41	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	42,841.74	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	18,246,097.31	N/A
	(e)	District taxable valuation (Tax Year 2003)***	4,390,509.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	13,856.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	174,020.51	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	104,317.35	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	15,384.56	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone
District: 0986 Shepherd H S

	RTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
SHEP	HERD HS 9-12	283	220,646.00	1,500,041.50
* DIR	ECT STATE AID			769,147.31
FY2	005 BUDGET LIMITS			
* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
* b.	BASE Budget			1,439,393.13
* c.	Maximum Budget Limit			1,815,704.15
PRI	OR YEAR INFORMATION FOI	R BUDGETING:		
* a.	FY 2003-2004 BASE Budget			1,359,119.65
* b.	FY 2003-2004 Maximum Budget			1,714,365.65
* c.	FY 2003-2004 ANB			271
* d.	FY 2003-2004 Adopted General F	fund Budget		1,714,365.65
* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budg	et	353,246.00
* f.	FY 2003-2004 Equalization Status	3		Equalized EQ
Bloc	k Grant Rates			
Rela	ted Services Block Grant Rate [RS]	BG] per ANB		43.21
Thre	shold to Determine Disproportional	te Costs		1.2994876081
Spec	rial Education Allowable Cost Pag	yments		
* a.	Instructional Block Grant Entitlem	ent [IBG rate X ANB]		36,690.95
* b.	Related Services Block Grant Entit	tlement [RSBG rate X	ANB]	N/A
c.	Reimbursement for Disproportion	ate Costs (See Page 3)		4,703.16
* d.	-			41,394.11
	=	=		
* e.	Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	12,228.43
Requ	uired Local Match			
* f(i).	District's Required Match for IBG	[5a X 0.33]		12,108.01
f(ii)	District's Required Match for RSB	G [5b X 0.33]		N/A
* f(iii)	District's RSBG Match to be Paid	by District to Cooperat	tive [5e X 0.33]	4,035.38
	[5f(i) + 5f(ii) + 5f(iii)]			16,143.39
	* DIR  FY2  * a.  * b.  * c.  PRIC  * a.  * b.  * c.  * d.  * e.  * f.  SPE  NOT fundi  Bloc  Instr  Rela  Thre  \$ pec  * a.  * b.  c.  * d.  Pron  * e.  Requ  * f(i).  f(ii)  * f(iii)  * f(iv)	**SHEPHERD HS 9-12  **DIRECT STATE AID	** DIRECT STATE AID  FY2005 BUDGET LIMITS  ** a. Required % of Special Ed Funding in Maximum [MCA 2	SHEPHERD HS 9-12  * DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]  * b. BASE Budget  * c. Maximum Budget Limit  PRIOR YEAR INFORMATION FOR BUDGETING:  * a. FY 2003-2004 BASE Budget  * b. FY 2003-2004 Maximum Budget  * c. FY 2003-2004 Maximum Budget  * c. FY 2003-2004 ANB  * d. FY 2003-2004 Adopted General Fund Budget  * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget  * f. FY 2003-2004 Equalization Status  SPECIAL EDUCATION FUNDING (FY2004-2005):  NOTIE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and v funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  * c. Reimbursement for Disproportionate Costs (See Page 3)  * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  Required Local Match  * [0], District's Required Match for IBG [5a X 0.33]  [6], District's Reguired Match for RSBG [5b X 0.33]  [7], Total Required Local Match to Paid by District to Cooperative [5e X 0.33]  * [7], Total Required Local Match to Paid by District to Cooperative [5e X 0.33]

County: 56 Yellowstone District: 0986 Shepherd H S

#### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 52,834.34

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	inty		
a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966
c.	County Retirement Mill Value per ANB	13.86	29.32
Dist	rict		
d.	Tax Year 2003 District Taxable Value	N/A	5,457,995.00
e.	FY 2003-04 District ANB (Budgeted)	N/A	271
f.	District Debt Service Mill Value Per ANB	N/A	20.14
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0986 Shepherd H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	573,229.81
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	20,313.27
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	16,648,883.39
	(e)	District taxable valuation (Tax Year 2003)***	N/A	5,457,995.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	11,191.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	75,350.73	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	48,936.85	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	4,703.16	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone
District: 0987 Pioneer Elem

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement		
E1	PIONEER K-6	55	19,859.00	221,408.00		
2.	* DIRECT STATE AID			107,846.35		
3.	FY2005 BUDGET LIMITS					
	* a. Required % of Special Ed Fur	nding in Maximum [MCA 2	20-9-306(8)]	100%		
	* b. BASE Budget			204,694.30		
	* c. Maximum Budget Limit			258,972.23		
4.	. PRIOR YEAR INFORMATION FOR BUDGETING:					
	* a. FY 2003-2004 BASE Budget			193,533.87		
	* b. FY 2003-2004 Maximum Buc	lget		243,197.36		
	* c. FY 2003-2004 ANB			53		
	* d. FY 2003-2004 Adopted Gene	ral Fund Budget		258,048.01		
	* e. FY 2003-2004 Over-BASE Le	evy As Submitted On Budg	et	64,514.14		
	* f. FY 2003-2004 Equalization S	tatus D	isequalized ANB under 30	0% 1st year DU1		
	Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBC Related Services Block Grant Rate	G] per ANB		129.65		
	Threshold to Determine Disproport	- •				
	Special Education Allowable Cost			1.255 1070001		
	* a. Instructional Block Grant Enti	•		7,130.75		
	* b. Related Services Block Grant					
	c. Reimbursement for Dispropor					
	* d. Total Special Education Allow	vable Cost Payment (Distric	ct) [5a + 5b + 5c]	7,664.34		
	<b>Prorated Cooperative Cost Paym</b>	ents (Members of Coopera	atives Only)			
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	2,376.55		
	Required Local Match					
	* f(i). District's Required Match for	IBG [5a X 0.33]		2,353.15		
	f(ii) District's Required Match for					
	* f(iii) District's RSBG Match to be I					
	* f(iv) Total Required Local Match 7 [5f(i) + 5f(ii) + 5f(iii)]			3,137.41		
Monta	ana Automated Education Financial and Information	Reporting System				

County: 56 Yellowstone
District: 0987 Pioneer Elem

#### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 10,268.16

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[ $(40\% \ statewide \ appropriation / \ statewide \ 5 \ year \ average) \ x \ district \ 5 \ year \ average] + [<math>(20\% \ statewide \ appropriation / \ statewide \ prior \ year \ ANB) \ x \ district \ prior \ year \ ANB]$ 

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	<b>High School</b>			
Co	County					
a.	Tax Year 2003 County Taxable Value2	04,238,615.00	204,238,615.00			
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966			
c.	County Retirement Mill Value per ANB	13.86	29.32			
Di	strict					
d.	Tax Year 2003 District Taxable Value	1,067,486.00	N/A			
e.	FY 2003-04 District ANB (Budgeted)	53	N/A			
f.	District Debt Service Mill Value Per ANB	20.14	N/A			
St	atewide					
g.	Statewide Retirement Mill Value per ANB	20.68	41.15			
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61			

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0987 Pioneer Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	80,652.52	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,691.18	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	1,548,550.33	N/A
	(e)	District taxable valuation (Tax Year 2003)***	1,067,486.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	481.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	14,459.90	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	10,100.85	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	533.59	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone

District: 0989 Independent Elem

1. * Bı	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	INDEPENDENT K-6	242	19,859.00	969,669.80
2.	* DIRECT STATE AID			
3.	FY2005 BUDGET LIMITS			
<i>J</i> .	* a. Required % of Special Ed Funding	ng in Maximum [MCA 2	20-9-306(8)]	100%
	* b. BASE Budget	•		
	* c. Maximum Budget Limit			
4.	PRIOR YEAR INFORMATION FO	R BUDGETING:		
	* a. FY 2003-2004 BASE Budget			812,464.51
	* b. FY 2003-2004 Maximum Budget			
	* c. FY 2003-2004 ANB			
	* d. FY 2003-2004 Adopted General	Fund Budget		897,000.00
	* e. FY 2003-2004 Over-BASE Levy	As Submitted On Budg	et	82,535.49
	* f. FY 2003-2004 Equalization Statu	1S		Equalized EQ
5.	SPECIAL EDUCATION FUNDING	(FY2004-2005):		
	NOTE: Block Grant Eligiblity Status = "Ye		3 1	vill receive the
	funding listed. Block Grant Eligiblity State	•		
	Block Grant Eligibility Status?			Yes
	<b>Block Grant Rates</b>			
	Instructional Block Grant Rate [IBG] p	per ANB		129.65
	Related Services Block Grant Rate [RS	SBG] per ANB		43.21
	Threshold to Determine Disproportion	ate Costs		1.2994876081
	Special Education Allowable Cost Pa	ayments		
	* a. Instructional Block Grant Entitle	ment [IBG rate X ANB]		31,375.30
	* b. Related Services Block Grant En	titlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Disproportion	nate Costs (See Page 3)		10,742.20
	* d. Total Special Education Allowab	le Cost Payment (Distric	ct) $[5a + 5b + 5c]$	42,117.50
	Prorated Cooperative Cost Payment	s (Members of Coopera	atives Only)	
	* e. Related Services Block Grant En	titlement (Paid Directly	to Coop)	10,456.82
	Required Local Match			
	* f(i). District's Required Match for IBO	G [5a X 0.33]		10,353.85
	f(ii) District's Required Match for RS			
	* f(iii) District's RSBG Match to be Paid	d by District to Cooperat	tive [5e X 0.33]	3,450.75
	* f(iv) Total Required Local Match To A $[5f(i) + 5f(ii) + 5f(iii)] \dots$			13,804.60
M 4				•

District: 0989 Independent Elem

#### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 45,179.90

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	nty		
a.	Tax Year 2003 County Taxable Value2	04,238,615.00	204,238,615.00
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966
c.	County Retirement Mill Value per ANB	13.86	29.32
Dist	rict		
d.	Tax Year 2003 District Taxable Value	2,767,428.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	235	N/A
f.	District Debt Service Mill Value Per ANB	11.78	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0989 Independent Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	332,516.11	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	19,570.30	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	6,464,306.49	N/A
	(e)	District taxable valuation (Tax Year 2003)***	2,767,428.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	3,697.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	80,038.11	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	40,925.84	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	10,742.20	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 56 Yellowstone

District: 1196 Yellowstone Academy Elem

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	YELLOWSTONE EDUC CENTER	83	19,859.00	333,892.40
2.	* DIRECT STATE AID			158,126.88
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fun	ding in Maximum [MCA 2	20-9-306(8)]	75%
	* b. BASE Budget			283,001.12
	* c. Maximum Budget Limit			353,751.40
4.	PRIOR YEAR INFORMATION	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			261,501.92
	* b. FY 2003-2004 Maximum Bud	get		326,877.40
	* c. FY 2003-2004 ANB			78
	* d. FY 2003-2004 Adopted Gener	al Fund Budget		326,877.40
	* e. FY 2003-2004 Over-BASE Le	vy As Submitted On Budg	et	0.00
	* f. FY 2003-2004 Equalization St	atus		Equalized EQ
	Block Grant Rates Instructional Block Grant Rate [IBG Related Services Block Grant Rate [	- •		
	Threshold to Determine Disproporti			
	Special Education Allowable Cost	Payments		
	* a. Instructional Block Grant Entit	•		0.00
	* b. Related Services Block Grant	Entitlement [RSBG rate X	ANB]	0.00
	c. Reimbursement for Disproport	ionate Costs (See Page 3)		0.00
	* d. Total Special Education Allow	rable Cost Payment (Distric	ct) $[5a + 5b + 5c]$	0.00
	Prorated Cooperative Cost Paymo	ents (Members of Coopera	atives Only)	
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	0.00
	Required Local Match			
	* f(i). District's Required Match for I	BG [5a X 0.33]		0.00
	f(ii) District's Required Match for I			
	* f(iii) District's RSBG Match to be P	aid by District to Cooperat	tive [5e X 0.33]	0.00
	* f(iv) Total Required Local Match T [5f(i) + 5f(ii) + 5f(iii)]			0.00
Mont	[31(1) + 31(11) + 31(111)]ana Automated Education Financial and Information I			U

District: 1196 Yellowstone Academy Elem

#### **Minimum Special Education Budget To Avoid Reversions**

g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School				
County							
a.	Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00				
b.	FY 2003-04 County ANB (Budgeted)	14,735	6,966				
c.	County Retirement Mill Value per ANB	13.86	29.32				
District							
d.	Tax Year 2003 District Taxable Value	8,054.00	N/A				
e.	FY 2003-04 District ANB (Budgeted)	78	N/A				
f.	District Debt Service Mill Value Per ANB	.10	N/A				
Statewide							
g.	Statewide Retirement Mill Value per ANB	20.68	41.15				
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61				

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	115,387.72	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	2,118,518.54	N/A
	(e)	District taxable valuation (Tax Year 2003)***	8,054.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,110.00	N/A

# **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB		0.00	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$		0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.